

Panaji, 20th May, 1996 (Vaisakha 30, 1918)

SERIES II, No. 7

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Order

No. 5/26/95/Fin (R & C)

Whereas Hincast - a division of Hingiri Trading and Commercial Pvt. Ltd., having their plant at plot No. 291, Kundaim Industrial Estate, Kundaim, Tiswadi Taluka (hereinafter called the "said industry"), holding Registration Certificate No. P/6699 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and Certificate No. P/CST/4487 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of third proviso to entry 68 of the Second Schedule appended to the said Act.

And whereas the Government of Goa, considering the nature of process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji, in the matter,

And whereas the Goa State Pollution Control Board, Panaji, vide its report No. 8/11/94-PCB/Part/726 dated 15-11-1995, opined that the process carried out by the said industry is pollution free.

Now, therefore, in exercise of the powers conferred by third proviso to entry 68 of the Second Schedule appended to the said Act, the Government of Goa, on being satisfied by the opinion given by the Goa State Pollution Control Board, Panaji, that the process carried out by the said industry in their plant at Kundaim Industrial Estate, Kundaim, Goa, is pollution free, hereby extends the benefit of exemption under the said entry 68 to the said industry subject to fulfilment of conditions specified in the said entry 68 read with the following conditions, namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of combined tax liability amount i. e. of local and central sales tax equal to twice the capital cost invested by the said industry in land, building and machinery only, whichever is earlier,

- (ii) In computing the cost referred to in (i) above, assets as on the date of production and the additions made till the conclusion of next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.

This Order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.)

Panaji, 15th May, 1996.

Order

No. 5/26/95-Fin (R & C)

Whereas Hincast - a division of Hingiri Trading and Commercial Pvt. Ltd., having their plant at plot No. 291, Kundaim Industrial Estate, Kundaim, Tiswadi Taluka (hereinafter called the "said industry"), holding Registration Certificate No. P/6699 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and Certificate No. P/CST/4487 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of second proviso to the Government Notification No. 5/4/87-Fin (R&C) (2) dated 20-4-87 as in force (hereinafter called the "said Notification"),

And whereas the Government of Goa, considering the nature of process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji, in the matter;

And whereas the Goa State Pollution Control Board, Panaji, vide its report No. 8/11/94-PCB/Part/726 dated 15-11-1995, opined that the process carried out by the said industry is pollution free.

Now, therefore, in exercise of the powers conferred by second proviso to the said Notification, the Government of Goa, on being satisfied by the opinion given by the Goa State Pollution Control Board, Panaji, that the process carried out by the said industry in their plant at Kundaim Industrial Estate, Kundaim, Goa, is pollution free, hereby extends the benefit of exemption under the said Notification to the said industry subject to fulfilment of the conditions specified in the said Notification read with the following conditions, namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of combined tax liability amount i. e. of local and central sales tax equal to twice the capital cost invested by the said industry in land, building and machinery only, whichever is earlier;
- (ii) In computing the cost referred to in (i) above, assets as on the date of production and the additions made till the conclusion of next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act-74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith; and
- (vi) The exemption under this Order shall be available only during the effectivity of the period of extended exemption under Entry 68 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

This Order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.)

Panaji, 15th May, 1996.

Order
No. 5/10/95-Fin (R & C)

Whereas M/s Egas Paints, Panaji, having their plant at Sancoale Industrial Estate, Zuari Nagar, Mormugao Taluka (hereinafter called the "said industry"), holding Registration Certificate No. P/6671 under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and Certificate No.

PCST/4467 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of second proviso to the Government Notification No. 5/4/87-Fin (R&C) (2) dated 20-4-87 as in force (hereinafter called the "said Notification");

And whereas the Government of Goa, considering the nature of process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji, in the matter;

And whereas the Goa State Pollution Control Board, Panaji, vide its report No. 5/447/95-PCB/727 dated 15-11-1995, opined that the process carried out by the said industry is pollution free.

Now, therefore, in exercise of the powers conferred by second proviso to the said Notification, the Government of Goa, on being satisfied by the opinion given by the Goa State Pollution Control Board, Panaji, that the process carried out by the said industry in their plant at Sancoale Industrial Estate, Sancoale Goa is pollution free, hereby extends the benefit of exemption under the said Notification to the said industry subject to fulfilment of the conditions specified in the said Notification read with the following conditions, namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of combined tax liability amount i. e. of local and central sales tax equal to twice the capital cost invested by the said industry in land, building and machinery only, whichever is earlier;
- (ii) In computing the cost referred to in (i) above, assets as on the date of production and the additions made till the conclusion of next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith; and
- (vi) The exemption under this Order shall be available only during the effectivity of the period of extended exemption under Entry 68 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

This Order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.)

Panaji, 15th May, 1996.

Order
No. 5/10/95-Fin (R & C)

Whereas M/s Egas Paints, Panaji, having their plant at Sancoale Industrial Estate, Zuari Nagar, Mormugao Taluka (hereinafter called the "said industry"), holding Registration Certificate No. P/6671 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and Certificate No. P/CST/4467 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of third proviso to entry 68 of the Second Schedule appended to the said Act;

And whereas the Government of Goa, considering the nature of process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji, in the matter;

And whereas the Goa State Pollution Control Board, Panaji, vide its report No. 5/447/95-PCB/727 dated 15-11-1995, opined that the process carried out by the said industry is pollution free.

Now, therefore, in exercise of the powers conferred by third proviso to entry 68 of the Second Schedule appended to the said Act, the Government of Goa, on being satisfied by the opinion given by the Goa State Pollution Control Board Panaji, that the process carried out by the said industry in their plant at Sancoale Industrial Estate, Sancoale Goa is pollution free, hereby extends the benefit of exemption under the said entry 68 to the said industry subject to fulfilment of conditions specified in the said entry 68 read with the following conditions, namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of combined tax liability amount i. e. of local and central sales tax equal to twice the capital cost invested by the said industry in land, building and machinery only, whichever is earlier;
- (ii) In computing the cost referred to in (i) above, assets as on the date of production and the additions made till the conclusion of next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under present ownership and the exemption shall stand terminated forthwith if there is any change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.

This Order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.)

Panaji, 15th May, 1996.

Order
No. 5/10/96-Fin (R & C)

Whereas Karapur Agro Pvt. Ltd., Panaji (hereinafter called the "said industry"), holding registration certificate No. P/7163 under the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and No. P(CST)/4911 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of third proviso to entry 68 of the Second Schedule appended to the said Act;

And Whereas the Government, considering the nature of the process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji in the matter;

And whereas the Goa State Pollution Control Board, Panaji vide its report No. 5/462/95-PCB/64 dated 15-4-96 (hereinafter referred to as 'said' report), advised that the process carried by the said industry is pollution free subject to certain conditions set out in the said report and which are embodied in this Order.

Now, therefore, in exercise of the powers conferred by the third proviso to entry 68 of the Second Schedule appended to the said Act, the Government of Goa, being satisfied on the advice of the Goa State Pollution Control Board, Panaji that the process carried out by the said industry in their industry situated at plot No. 1 B, Survey No. 135, Village Karapur, Bicholim, Goa, is pollution free, hereby extends the benefit of exemption under the said entry 68 to the said industry subject to fulfilment of other conditions mentioned in the said entry 68 and also on the following conditions namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of combined tax liability amount i.e. of local and central sales tax equal to twice the capital cost invested by the said industry in land, building and machinery only, whichever is earlier;
- (ii) In computing the cost referred to in condition (i) above, assets as on the date of production and the additions made till the conclusion of the next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under present ownership and the exemption shall stand terminated forthwith if there is change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith.
- (vi) No oil, grease paint and allied matters shall be discharged into water or on land;
- (vii) No nuisance shall be caused to the surroundings arising from bad smell, gaseous or particulate emissions, discharge of effluent, noise and filth, etc;

- (viii) The industrial effluent shall be treated properly so as to conform to the environmental standards before disposal, on ground/gardening;
- (ix) The emissions such as SPM, gases shall be within the prescribed limits; and
- (x) That the industrial waste water, effluent/emissions in treatment plant meet the effluent quality standards prescribed by the Goa State Pollution Control Board, Panaji from time to time.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.).

Panaji, 20th May, 1996.

Order
No. 5/10/96-Fin (R&C)

Whereas Karapur Agro Pvt. Ltd., Panaji, having their Industry situated at Plot No. 1 B, Survey No. 135, Village Karapur, Bicholim Taluka (hereinafter called the "said industry"), holding registration certificate No. P/7163 under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and certificate No. P(CST)/4911 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), have applied for extension of the benefit of exemption in terms of second proviso to the Government Notification No. 5/4/87-Fin (R&C) (2) dated 20-4-87 read with Notification No. 5/2/93-Fin (R&C) (A) dated 14-7-95 (published in the Official Gazette, Series II No. 15, Extraordinary No. 2, dated 17-7-95 (hereinafter called the "said Notification"));

And whereas the Government of Goa, considering the nature of the process carried out by the said industry, sought advice of the Goa State Pollution Control Board, Panaji, in the matter;

And whereas the Goa State Pollution Control Board, vide its report No. 5/462/95-PCB/64 dated 15-4-96 (hereinafter referred to as 'said' report), advised that the process carried by the said industry is pollution free subject to certain conditions set out in the said report and which are embodied in this order.

Now, therefore, in exercise of the powers conferred by second proviso to the said Notification, the Government of Goa, on being satisfied by the opinion given by the Goa State Pollution Control Board, Panaji, that the process carried out by the said industry in their industry is pollution free subject to certain conditions as laid down in the said report, hereby extends the benefit of exemption under the said Notification to the said industry subject to fulfilment of conditions as specified in the said Notification read with the following conditions, namely:-

- (i) The quantum of exemption shall be restricted to 15 years or till the reaching of tax combined liability amount i.e. of local and central sales tax equal to twice the capital cost invested

by the said industry in land, building and machinery only, whichever is earlier;

- (ii) In computing the cost referred to in (i) above, assets as on the date of production and the additions made till the conclusion of next financial year only will be considered;
- (iii) The benefit of exemption shall be subject to timely filing of quarterly returns prescribed under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and claiming of the turnover therein;
- (iv) The sale of the goods manufactured by the said industry shall be exempted from tax so long as the industry continues to be under the present ownership and the exemption shall stand terminated forthwith if there is change in ownership of the said industry;
- (v) If the measures adopted by the said industry to control pollution are at any time found to be inadequate or if the industry causes any threat to the environment, the benefit shall stand withdrawn forthwith;
- (vi) The exemption under this Order shall be available only during the effectivity of the period of extended exemption under entry 68 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964);
- (vii) No oil, grease paint and allied matter shall be discharged into water or on land;
- (viii) No nuisance shall be caused to the surroundings arising from bad smell, gaseous or particulate emissions, discharge of effluent, noise and filth, etc.;
- (ix) The industrial effluent shall be treated properly so as to conform to the environmental standards before disposal on ground/gardening;
- (x) The emissions such as SPM, gases shall be within the prescribed limits; and
- (xi) That the industrial waste water, effluent/emissions in treatment plant meet the effluent quality standards prescribed by the Goa State Pollution Control Board, Panaji from time to time.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.).

Panaji, 20th May, 1996.